

SCHEDULE 1
REVENUE REQUIREMENTS AND
CALCULATION OF REVENUE INCREASE

	PER COMPANY	COMPANY ADJUSTMENT	DTE ADJUSTMENT	PER ORDER
COST OF SERVICE				
Total O&M Expense	505,482,412	678,221	(29,953,133)	476,221,675
Depreciation and Amortization	60,033,547	0	(128,414)	59,905,133
Taxes Other Than Income Taxes	19,660,162	0	0	19,660,162
Income Taxes	24,783,138	20,977	(5,674,504)	19,129,610
Interest On Customer Deposits	41,258	0	0	
Post Retirement Other Than Pension ²	0	0	4,400,719	4,400,719
Return On Rate Base	63,508,598	53,017	(7,318,915)	56,242,700
Total Cost Of Service	673,509,115	752,214	(38,674,247)	635,601,257
Total Purchased Gas Expense	298,932,065	0	19,732,673	318,664,738
Base Rate Cost Of Service	374,577,050	752,214	(58,406,920)	316,936,519
OPERATING REVENUES				
Operating Revenues	639,110,602	0	0	639,110,602
Revenue Adjustments	(26,905,632)	0	3,744,429	(23,161,203)
Total Operating Revenues	612,204,970	0	3,744,429	615,949,399
Gas Revenue ³	(303,080,135)	0	(19,732,673)	(322,812,808)
Base Rate Revenue	309,124,835	0	(15,988,244)	293,136,591
Total Revenue Deficiency	61,304,145	752,214	(42,418,676)	19,651,858
Total Base Revenue Deficiency	65,452,215	752,214	(42,418,676)	23,799,928

1. The Per Company number is the total O&M Expense per company on Sch. 2 plus the bad debt adjustment of \$1,115,739 (Exh. KEDNE/PJM-2 at 1, line 3);

2. Post Retirement Other Than Pension § III. BB.3.b;

3. Refer to Schedule 10, Column A less Column F;

SCHEDULE 2

OPERATIONS AND MAINTENANCE
EXPENSES

	PER COMPANY	COMPANY ADJUSTMENT	DTE ADJUSTMENT	PER ORDER
Purchased Gas Expense	345,823,335	0	0	345,823,335
ADJUSTMENTS TO PURCHASED GAS EXPENSE:				
Gas Cost Adjustment	(21,303,200)	0	0	(21,303,200)
CGA Recoverable Costs-Production&Storage and Gas Procurement Costs	(15,324,998)	0	14,374,848	(950,150)
CGA Recoverable Costs-Bad Debt Costs	(10,263,072)	0	5,357,825	(4,905,247)
Total Adj. to Purchased Gas Expense	(46,891,270)	0	19,732,673	(27,158,597)
Total Purchased Gas Expense	298,932,065	0	19,732,673	318,664,738
O&M Expense	154,113,164	0	0	154,113,164
ADJUSTMENTS TO O&M EXPENSE:				
2002 Union Wage & Salary expense	2,830,121	0	0	2,830,121
2002 Management & Salary expense	1,408,642	(263,251)	0	1,145,391
Incentive Compensation Expense	2,241,721	0	(755,460)	1,486,261
Transition Base Pay to Variable Pay	297,372	0	0	297,372
Dental Expense	51,432	0	0	51,432
Health Care Expense	1,128,502	(418,877)	0	709,625
Pension Expense	11,855,419	0	(18,085,435)	(6,230,016)
Insurance Expense *	556,705	40,888	0	597,593
Property Leases	1,041,262	772,925	(42,281)	1,771,906
Gain on Sale of Utility Property	(40,496)	0	18,200	(22,296)
Postage Increase Expense	124,491	0	0	124,491
Strike Contingency Expense	80,466	0	0	80,466
Incremental Costs	7,256,297	0	0	7,256,297
Severance Expense	250,000	0	0	250,000
Rate Case Expense	333,058	81,027	(231,452)	182,633
CGA Recoverable Costs-Production&Storage and Gas Procurement Costs	15,324,998	0	(14,374,848)	950,150
CGA Recoverable Costs-Bad Debt Costs	10,263,072	0	(10,263,072)	0
Bad Debt Expense	(4,299,361)	0	3,389,867	(909,494)
Lobbying Expense	(13,247)	0	0	(13,247)
Advertising expense	(641,204)	(2,717)	(74,893)	(718,814)
Fines and Penalties	(71,150)	0	(143,537)	(214,687)
Service Company expense	(1,445,365)	(749,470)	(104,816)	(2,299,651)
Charitable Contribution Expenses	0	0	0	0
Meter Inspection Fee Increase	0	483,215	0	483,215
"Above+Beyond" Awards	0	0	(90,494)	(90,494)
Promotional Allowances	0	0	(5,614,256)	(5,614,256)
Officer Expenses	0	0	(158,846)	(158,846)
Inflation Allowance	2,788,709	734,481	(2,024,569)	1,498,621
Total Adjustment to O&M Expense	51,321,444	678,221	(48,555,892)	3,443,773
Total O&M Expense	205,434,608	678,221	(48,555,892)	157,556,937
Adjusted Total O&M and Purchase Gas Expense	504,366,673	678,221	(28,823,219)	476,221,675

* This insurance expense item includes the Company's proposed nuclear insurance of \$9,694 (Exh. KEDNE/PJM-2, (rev. 3) at 13).

SCHEDULE 3**DEPRECIATION AND AMORTIZATION
EXPENSES**

	PER COMPANY	COMPANY ADJUSTMENT	DTE ADJUSTMENT	PER ORDER
Depreciation Exp.	54,833,519	0	(105,401)	54,728,118
Amortization Exp.	5,200,028	0	(23,013)	5,177,015
Total Depreciation & Amort. Exp.	60,033,547	0	(128,414)	59,905,133

SCHEDULE 4

RATE BASE AND RETURN
ON RATE BASE

	PER COMPANY	COMPANY ADJUSTMENT	DTE ADJUSTMENT	PER ORDER
Utility Plant in Service	1,189,215,030	0	(4,463,108)	1,184,751,922
LESS:				
Reserve For Depreciation	448,985,690	0	(115,229)	448,870,461
Net Utility Plant in Service	740,229,340	0	(4,347,879)	735,881,461
ADDITIONS TO PLANT:				
Cash Working Capital	16,213,491	472,509	(5,410,967)	11,275,033
Materials and Supplies	3,909,146	0	0	3,909,146
Total Additions to Plant	20,122,637	472,509	(5,410,967)	15,184,179
DEDUCTIONS FROM PLANT:				
Work in Progress	10,569,449	0	0	10,569,449
Plant held for Future Use	597,003	0	0	597,003
Reserve for Deferred Inc. Tax	98,647,844	0	0	98,647,844
Amortization of Intangible Plant	20,138,923	0	(11,507)	20,127,416
Unamortized ITC-Pre1971	1,713,838	0	(1,713,838)	0
Customer Contribution	50,855	(50,855)	50,885	50,885
Customer Advances	1,562,785	0	0	1,562,785
Unclaimed Funds	135,467	0	0	135,467
Total Deductions from Plant	133,416,164	(50,855)	(1,674,460)	131,690,849
RATE BASE	626,935,813	523,364	(8,084,386)	619,374,791
COST OF CAPITAL	10.13%	10.13%	9.08%	
RETURN ON RATE BASE	63,508,598	53,017	(7,318,915)	56,242,700

SCHEDULE 5
COST OF CAPITAL

←-----PER COMPANY-----→				
	PRINCIPAL	PERCENTAGE	COST	RATE OF RETURN
Long-Term Debt	\$210,000,000	48.16%	8.14%	3.92%
Preferred Stock	\$12,340,295	1.84%	6.42%	0.12%
Common Equity	\$433,779,093	50.00%	12.18%	6.09%
Total Capital	\$656,119,388	100.00%		10.13%
Weighted Cost of Debt				3.92%
Equity				6.21%
Cost of Capital				10.13%

←-----PER COMPANY - ADJUSTED-----→				
	PRINCIPAL	PERCENTAGE	COST	RATE OF RETURN
Long-Term Debt	\$210,000,000	48.16%	8.14%	3.92%
Preferred Stock	\$12,340,295	1.84%	6.42%	0.12%
Common Equity	\$433,779,093	50.00%	12.18%	6.09%
Total Capital	\$656,119,388	100.00%		10.13%
Weighted Cost of Debt				3.92%
Equity				6.21%
Cost of Capital				10.13%

←-----PER ORDER-----→				
	PRINCIPAL	PERCENTAGE	COST	RATE OF RETURN
Long-Term Debt	\$210,000,000	48.16%	8.02%	3.86%
Preferred Stock	\$12,340,295	1.84%	6.42%	0.12%
Common Equity	\$433,779,093	50.00%	10.20%	5.10%
Total Capital	\$656,119,388	100.00%		9.08%
Weighted Cost of Debt				3.86%
Equity				5.22%
Cost of Capital				9.08%

SCHEDULE 6**CASH WORKING CAPITAL**

	PER COMPANY	COMPANY ADJUSTMENT	DTE ADJUSTMENT	PER ORDER
Total Amount Subject to Cash Working Capital Allowance	206,550,344	831,436	(49,824,843)	157,556,937
Cash Working Capital Allowance (Total times 28/365) *	16,213,491	472,509	11,275,033	11,275,033
Total Cash Working Capital Allowance	16,213,491	472,509	(5,410,967)	11,275,033

The Department used a composite of 26.12/365.

SCHEDULE 7

TAXES OTHER THAN INCOME TAXES

	PER COMPANY	COMPANY ADJUSTMENT	DTE ADJUSTMENT	PER ORDER
FICA Taxes	3,743,257	0	0	3,743,257
Federal Unemployment Taxes	35,646	0	0	35,646
State Unemployment Taxes	110,842	0	0	110,842
Use Tax	17,161	0	0	17,161
Excise Tax	123,238	0	0	123,238
Property Taxes	15,630,018	0	0	15,630,018
Total Taxes Other Than Income	19,660,162	0	0	19,660,162

SCHEDULE 8

INCOME TAXES

	PER COMPANY	COMPANY ADJUSTMENT	DTE ADJUSTMENT	PER ORDER
Rate Base	626,935,813	523,364	(8,084,386)	619,374,791
Return on Rate Base	63,508,598	53,017	(7,318,915)	56,242,700
LESS:				
Interest Expense	24,575,884	20,516	(673,470)	23,922,930
Amortization of Investment Tax Credit *	0	0	842,004	842,004
Amortization of Excess Deferred Incomes Taxes	209,405	0	0	209,405
Total deductions				
Taxable Income Base	38,723,309	32,501	(7,487,449)	31,268,360
Taxable Income	63,715,852	53,477	(12,319,950)	51,449,380
Mass Franchise Tax (6.5 Percent)	4,141,530	3,476	(800,797)	3,344,210
Federal Taxable Income	59,574,322	50,001	(11,519,153)	48,105,170
Federal Income Tax Calculated	20,851,013	17,500	(4,031,704)	16,836,809
Total Income Taxes Calculated	24,992,543	20,977	(4,832,500)	20,181,019
Amortization of Investment Tax Credit	0	0	(842,004)	(842,004)
Amortization of Excess Deferred Incomes Taxes	(209,405)	0	0	(209,405)
Total Income Taxes	24,783,138	20,977	(5,674,504)	19,129,610

* Adjust according to the Company's 2002 Annual Return to the Department at 33.

SCHEDULE 9

REVENUES

	PER COMPANY	COMPANY ADJUSTMENT	DTE ADJUSTMENT	PER ORDER
Billed Sales	562,161,615	0	0	562,161,615
Unbilled Revenues	15,926,040	0	0	15,926,040
Billed Transportation	47,484,996	0	0	47,484,996
Other Operating Revenues	1,447,389	0	0	1,447,389
ECS -Energy Efficiency Revenue	495,356	0	0	495,356
ECS-DSM Incentive	1,058,800	0	0	1,058,800
Non-Firm Revenue	10,536,406	0	0	10,536,406
Operating Revenues per Books	639,110,602	0	0	639,110,602
Revenue Adjustments				
Billed Sales	1,366,552	0	3,831,913	5,198,465
Unbilled Revenues	(15,926,040)	0	0	(15,926,040)
Billed Transportation	0	0	0	0
Other Operating Revenues	(255,582)	0	(87,484)	(343,066)
ECS -Energy Efficiency Revenue	(495,356)	0	0	(495,356)
ECS-DSM Incentive	(1,058,800)	0	0	(1,058,800)
Non-Firm Revenue	(10,536,406)	0	0	(10,536,406)
Total Revenue Adjustments	(26,905,632)	0	3,744,429	(23,161,203)
Adjusted Total Operating Revenues	612,204,970	0	3,744,429	615,949,399

PER ORDER BASE REVENUE INCREASE

\$23,799,928

RATE CLASS	PEAK SEASON																			
	TEST YEAR				NORMALIZED				PROPOSED				NORMALIZED				PER ORDER			
	TEST YEAR GAF	TEST YEAR REVENUE	TEST YEAR EXPENSES	TEST YEAR E/C RATIO	NORMALIZED TEST YEAR REVENUE	NORMALIZED TEST YEAR EXPENSES	NORMALIZED TEST YEAR E/C RATIO	PROPOSED TEST YEAR REVENUE	PROPOSED TEST YEAR EXPENSES	PROPOSED TEST YEAR E/C RATIO	BASE RATE TEST YEAR REVENUE	BASE RATE TEST YEAR EXPENSES	BASE RATE TEST YEAR E/C RATIO	PROPOSED AT TEST YEAR REVENUE	PROPOSED AT TEST YEAR EXPENSES	PROPOSED AT TEST YEAR E/C RATIO	PER ORDER INCREASE	PER ORDER ADJUSTMENT	TARGET BASIS REVENUE	DATE BASE
RESIDENTIAL																				
NONHENT (R-1, R-2)	\$9,880,000	\$1,348,000	\$741,000	\$1,667,000	\$16,400,000	\$716,000	\$17,664,000	\$3,077,000	\$1,064,000	\$0	\$5,120,807	\$200,099	\$15,520,996	\$23,217,000	\$133,982	\$15,880,357	9.0%	\$24,196,000	6.13%	\$23,217,000
HEAT (R-3 & R-4)	\$1,677,081,000	\$123,743,000	\$12,645,000	\$11,098,000	\$139,580,000	\$8,980,000	\$238,920,000	\$17,440,000	\$1,004,000	\$0	\$5,387,437	\$50,268,437	\$10,520,666	\$208,020,000	\$1,443,833	\$122,988,000	4.75%	\$21,789,000	4.75%	\$208,020,000
COMMERCIAL (LTH)																				
G-1	\$1,720,000	\$10,215,000	\$817,000	\$9,398,000	\$11,820,000	\$666,000	\$10,964,000	\$1,666,000	\$50,000	\$0	\$5,250,240	\$50,000	\$10,414,240	\$14,937	\$10,414,240	\$10,414,240	10.2%	\$1,018,000	10.2%	\$10,414,240
G-2	\$1,200,000	\$10,153,000	\$817,000	\$9,336,000	\$11,245,000	\$666,000	\$10,321,000	\$1,667,000	\$50,000	\$0	\$5,210,174	\$50,000	\$10,321,174	\$20,000	\$10,321,174	\$10,321,174	0.93%	\$48,155,000	0.93%	\$10,321,174
G-3	\$28,956,000	\$2,285,000	\$1,384,000	\$1,907,000	\$2,353,000	\$1,384,000	\$2,087,000	\$3,000,000	\$700,180	\$0	\$303,985	\$19,752,333	\$6,989,000	\$26,739,000	\$138,404	\$20,255,237	2.93%	\$4,153,000	2.93%	\$26,739,000
G-4	\$91,940,000	\$10,320,000	\$1,940,000	\$12,079,000	\$12,079,000	\$1,940,000	\$11,628,000	\$3,000,000	\$700,180	\$0	\$317,146	\$9,714,208	\$20,870,000	\$30,000	\$178,817	\$9,992,423	0.4%	\$17,270,000	1.55%	\$30,000
COMMERCIAL (MFT & SLT)																				
G-5 (G-1)	\$3,882,000	\$3,878,000	\$335,000	\$3,543,000	\$3,867,000	\$335,000	\$3,462,000	\$329,000	\$0	\$0	\$5,889	\$3,650,735	\$6,890,000	\$35,981	\$3,650,735	\$3,650,735	9.2%	\$7,225,000	10.6%	\$6,890,000
G-5 (G-2)	\$6,034,000	\$3,515,000	\$860,000	\$4,655,000	\$3,296,000	\$860,000	\$4,368,000	\$1,610,000	\$200,000	\$0	\$110,004	\$97,256	\$3,510,250	\$769,000	\$35,981	\$3,510,250	8.0%	\$7,108,000	10.6%	\$7,690,000
G-5 (G-3)	\$2,352,000	\$5,807,000	\$1,189,000	\$4,628,000	\$7,388,000	\$1,189,000	\$1,917,000	\$3,000,000	\$720,857	\$0	\$65,580	\$4,868,864	\$4,868,864	\$4,868,864	\$4,868,864	\$4,868,864	1.53%	\$4,868,864	1.53%	\$4,868,864
G-5 (G-4)	\$2,527,000	\$5,807,000	\$4,728,000	\$1,079,000	\$2,524,000	\$4,728,000	\$3,071,000	\$3,071,000	\$3,071,000	\$3,071,000	\$1,200,430	\$2,869,570	\$2,869,570	\$2,869,570	\$2,869,570	\$2,869,570	9.2%	\$4,868,864	9.2%	\$2,869,570
TOTAL	\$25,973,000	\$2,710,000	\$23,773,000	\$1,948,200,000	\$23,240,000	\$1,205,000	\$21,900,000	\$30,771,000	\$1,074,000	\$0	\$1,200,430	\$4,663,250	\$10,414,240	\$46,632,250	\$1,200,430	\$10,414,240	9.2%	\$4,663,250	9.2%	\$10,414,240

[illegible]

(E)

NONHEAT (P-1 & P-2)	\$15,044,000	\$25,853,000	\$34,246,000	\$1,068,000	\$13,318,000	\$46,248,000	\$10,000	\$2,718,407	\$26,956,407	\$1,540,000	\$2,509,547	\$170,056,714	8.73%	\$597,129,000	6.97%		
HEAT (P-3 & P-4)	\$15,044,000	\$16,272,000	\$15,878,000	\$2,228,000	\$202,224,000	\$46,248,000	\$10,000	\$2,718,407	\$26,956,407	\$1,540,000	\$2,509,547	\$170,056,714	8.73%	\$597,129,000	6.97%		
COMMERCIAL LTR																	
G-1	\$13,322,000	\$13,761,000	\$12,810,000	\$18,262,000	\$484,000	\$17,244,000	\$4,624,000	\$0	\$1,684,306	\$14,265,554	\$2,350,000	\$156,481	\$14,462,547	11.66%	\$281,923,000	6.27%	
G-2	\$13,322,000	\$13,761,000	\$12,810,000	\$18,262,000	\$484,000	\$17,244,000	\$4,624,000	\$0	\$1,684,306	\$14,265,554	\$2,350,000	\$156,481	\$14,462,547	11.66%	\$281,923,000	6.27%	
G-3	\$13,322,000	\$13,761,000	\$12,810,000	\$18,262,000	\$484,000	\$17,244,000	\$4,624,000	\$0	\$1,684,306	\$14,265,554	\$2,350,000	\$156,481	\$14,462,547	11.66%	\$281,923,000	6.27%	
G-4	\$13,322,000	\$13,761,000	\$12,810,000	\$18,262,000	\$484,000	\$17,244,000	\$4,624,000	\$0	\$1,684,306	\$14,265,554	\$2,350,000	\$156,481	\$14,462,547	11.66%	\$281,923,000	6.27%	
COMMERCIAL (M/F & S/L)																	
G-5	\$10,866,000	\$12,807,000	\$10,872,000	\$15,665,000	\$1,213,000	\$14,452,000	\$3,560,000	\$1,204,026	\$34,219	\$12,132,807	\$6,000,000	\$20,196	\$12,343,002	2.96%	\$21,728,000	0.13%	
G-6	\$10,866,000	\$12,807,000	\$10,872,000	\$15,665,000	\$1,213,000	\$14,452,000	\$3,560,000	\$1,204,026	\$34,219	\$12,132,807	\$6,000,000	\$20,196	\$12,343,002	2.96%	\$21,728,000	0.13%	
G-7	\$10,866,000	\$12,807,000	\$10,872,000	\$15,665,000	\$1,213,000	\$14,452,000	\$3,560,000	\$1,204,026	\$34,219	\$12,132,807	\$6,000,000	\$20,196	\$12,343,002	2.96%	\$21,728,000	0.13%	
G-8	\$10,866,000	\$12,807,000	\$10,872,000	\$15,665,000	\$1,213,000	\$14,452,000	\$3,560,000	\$1,204,026	\$34,219	\$12,132,807	\$6,000,000	\$20,196	\$12,343,002	2.96%	\$21,728,000	0.13%	
G-9	\$10,866,000	\$12,807,000	\$10,872,000	\$15,665,000	\$1,213,000	\$14,452,000	\$3,560,000	\$1,204,026	\$34,219	\$12,132,807	\$6,000,000	\$20,196	\$12,343,002	2.96%	\$21,728,000	0.13%	
G-10	\$10,866,000	\$12,807,000	\$10,872,000	\$15,665,000	\$1,213,000	\$14,452,000	\$3,560,000	\$1,204,026	\$34,219	\$12,132,807	\$6,000,000	\$20,196	\$12,343,002	2.96%	\$21,728,000	0.13%	
G-11	\$10,866,000	\$12,807,000	\$10,872,000	\$15,665,000	\$1,213,000	\$14,452,000	\$3,560,000	\$1,204,026	\$34,219	\$12,132,807	\$6,000,000	\$20,196	\$12,343,002	2.96%	\$21,728,000	0.13%	
G-12	\$10,866,000	\$12,807,000	\$10,872,000	\$15,665,000	\$1,213,000	\$14,452,000	\$3,560,000	\$1,204,026	\$34,219	\$12,132,807	\$6,000,000	\$20,196	\$12,343,002	2.96%	\$21,728,000	0.13%	
G-13	\$10,866,000	\$12,807,000	\$10,872,000	\$15,665,000	\$1,213,000	\$14,452,000	\$3,560,000	\$1,204,026	\$34,219	\$12,132,807	\$6,000,000	\$20,196	\$12,343,002	2.96%	\$21,728,000	0.13%	
G-14	\$10,866,000	\$12,807,000	\$10,872,000	\$15,665,000	\$1,213,000	\$14,452,000	\$3,560,000	\$1,204,026	\$34,219	\$12,132,807	\$6,000,000	\$20,196	\$12,343,002	2.96%	\$21,728,000	0.13%	
G-15	\$10,866,000	\$12,807,000	\$10,872,000	\$15,665,000	\$1,213,000	\$14,452,000	\$3,560,000	\$1,204,026	\$34,219	\$12,132,807	\$6,000,000	\$20,196	\$12,343,002	2.96%	\$21,728,000	0.13%	
STREET LIGHTING																	
G-16	\$670,000	\$706,000	\$22,000	\$683,000	\$334,000	\$68,000	\$258,000	\$419,000	\$4,000	\$151,165	\$151,166	\$483,000	\$2,582	\$685,582	0.03%	\$1,533,000	4.25%
G-17	\$2,000	\$25,000	\$0	\$23,000	\$20,000	\$2,000	\$20,000	\$40,000	\$1,000	\$1,001	\$1,001	\$2,000	\$17	\$23,17	0.09%	\$23,000	47.7%
TOTAL CONE																	
	\$322,086,000	\$266,471,000	\$265,590,000	\$269,884,000	\$360,062,000	\$68,738,000	\$154,439,000	\$139,623,000	\$68,738,000	\$154,439,000	\$25,038,386	\$3,621,104	\$294,822,389	8.38%	\$581,970,000	3.53%	
TOTAL NON-CONE																	
	\$25,413,000	\$16,614,000	\$0	\$16,614,000	\$13,214,000	\$13,214,000	\$13,214,000	\$13,214,000	\$13,214,000	\$13,214,000	\$7,269,400	\$8,392,104	\$19,047,400	-8.85%	\$19,047,400	-8.85%	
OTHER REVENUE																	
	\$33,293,000	\$1,782,000	\$0	\$1,782,000	\$0	\$0	\$1,782,000	\$0	\$1,782,000	\$0	\$1,782,000	\$0	\$1,782,000	0.00%	\$0	0.00%	
TOTAL																	
	\$325,413,000	\$284,867,000	\$265,590,000	\$272,466,000	\$373,466,000	\$81,952,000	\$174,439,000	\$152,837,000	\$81,952,000	\$174,439,000	\$32,036,386	\$3,629,514	\$311,489,929	8.27%	\$601,229,000	4.23%	

RATE CLASS

RESIDENTIAL

Test Year Base Rate Expenses	Per Order Increase @ ERROR	% Base Revenue Increase	125 Percent Cap Increase	Revenue Requirement Over Cap	Classes Exhibiting Decreased Rev.	Allocated based on Column (f)	Final Adj. To Increase	Total Increase	Per Order Base Rate Increase (%)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)

NONHEAT (R-1 & R-2)

HEAT (R-3 & R-4)

COMMERCIAL (LLF)

G-41

G-42

G-43

G-44

COMMERCIAL (HLF & SLF)

G-51/G-61

G-52/G-62

G-53/G-63

G-54

STREET LIGHTING

G-7

G-17

Totals

Schedule 10-A is for illustrative purposes only

\$26,853,000	\$2,318,470	8.63%	\$2,318,470	\$0	\$0	\$0	24,461	\$2,342,932	8.73%
\$153,976,000	\$17,574,480	11.41%	\$17,574,480	\$0	\$0	\$0	208,505	\$17,782,985	11.55%
\$12,810,000	\$1,684,306	13.15%	\$1,485,554	\$198,752	\$0	\$0	0	\$1,485,554	11.60%
\$13,010,000	\$559,128	4.30%	\$559,128	\$0	\$0	\$0	17,845	\$576,973	4.43%
\$25,994,000	\$629,793	2.42%	\$629,793	\$0	\$0	\$0	35,390	\$665,184	2.56%
\$10,872,000	\$1,304,026	11.99%	\$1,260,807	\$43,219	\$0	\$0	0	\$1,260,807	11.60%
\$5,868,000	\$186,133	3.17%	\$186,133	\$0	\$0	\$0	6,989	\$193,122	3.29%
\$5,703,000	(\$97,256)	-1.71%	(\$97,256)	\$0	\$97,256	\$97,256	97,256	\$0	0.00%
\$7,788,000	(\$163,550)	-2.10%	(\$163,550)	\$0	\$163,550	\$163,550	163,550	\$0	0.00%
\$6,302,000	\$1,195,843	18.98%	\$730,832	\$465,011	\$0	\$0	0	\$730,832	11.60%
\$683,000	(\$151,165)	-22.13%	(\$151,165)	\$0	\$151,165	\$151,165	151,165	\$0	0.00%
\$25,000	(\$1,821)	-7.29%	(\$1,821)	\$0	\$1,821	\$1,821	1,821	\$0	0.00%
\$269,884,000	\$25,038,38	9.28%	\$25,038,38	\$706,981	\$413,79	\$413,792	\$706,982	\$25,038,389	9.28%

SCHEDULE 10 COLUMN IDENTIFICATION

COLUMN

- (A) Exh. DTE 4-9, col a: PJM-2 at 4, Line 1 (only total not break down by rates).
- (B) Exh. DTE 4-9, col b; Exh. KEDNE-AEL-5 at 29, Line 5
- (C) Exh. DTE 4-9, col. C
- (D) (B) - (C) Exh. DTE 4-9, col. D
- (E) Exh. DTE 4-9, Col. h, ALS-3 (rev.) at 1-10
- (F) Exh. DTE 4-9, Col. g, Exh. AG 13-35
- (G) (E)-(F); Exh. DTE 4-9, col. F
- (H) (G) - (D)
- (I) Exh. DTE 4-9, Col. I and (Col. j - Col. f)
- (J) Per Order Base Revenue Increase * [(H)/ (H)Total]
- (K) 125 percent cap allocation (Sch. 10-A) collected in peak season plus seasonal reallocation
- (L) (D)+(J)+(K)
- (M) Exh. KEDNE- AEL-5, at 1
- (N) Total Low Income Shortfall * [(M) / (M) Total]
- (O) (L)+(N): also shortfall deducted from R-1 and R-3
- (P) [(L)-(D)] / (D)
- (Q) (A)+(D): also Exh. DTE 4-9, col. E
- (R) [(A)-(C)]+(F)+(L)+Pension adjustment]-(Q)]/(Q)

SCHEDULE 10-A COLUMN IDENTIFICATION

- (a) Schedule 10 Column (D)
- (b) Schedule 10 Column (J)
- (c) (a) / (b)
- (d) increase capped at 125 percent
- (e) (b) - (d)
- (f) amount of decrease for thoses classes receiving one
- (g) Amount over cap allocated to classes receiving decrease based on total decrease
- (h) final allocation of amount over cap
- (I) (d) +(h)
- (j) (I) / (a)